

Amendments to Senate Bill No. 76
1st Reading Copy

Requested by _____

For the Senate Taxation Committee

Prepared by Brenda Gilmer
January 12, 2007 7:38:53 AM

1. Title, line 7.

Following: "TO"

Strike: "ALL"

Insert: "CERTAIN"

2. Page 1, line 23.

Following: "analyst"

Insert: "pursuant to 5-12-303"

Strike: "upon request,"

Insert: "pursuant to 17-7-111"

3. Page 1, line 26.

Following: "law."

Insert: "The department must remove, obscure, or otherwise protect from disclosure, any federal taxpayer return information received pursuant to section 6103(d) of the Internal Revenue Code, 26 U.S.C. 6103(d), that is commingled with state return information it provides to the legislative fiscal analyst or the office of budget and program planning."

4. Page 2, following line 11.

Strike: "(3)"

Insert: "(3) The legislative fiscal analyst may not obtain copies of:

(a) Montana individual income tax returns, reports, or records protected under 15-30-303; or

(b) the Montana tax returns, reports, or records of non-publicly traded entities unless the income, expense, or credits of the entity is reported in the federal or Montana return or report of a publicly-traded entity.

(4) (a) The department shall make individual Montana income and non-publicly traded entity tax information available by removing federal taxpayer return information, and, subject to subsection (4)(b), by removing names, addresses, occupations, social security numbers, and taxpayer identification numbers and substituting in their place a state accounting record identifier number. Except for the purposes of complying with federal law,

the department may not alter the data in any other way.

(b) The department shall provide the name and address of a taxpayer on receipt of a certification by the legislative fiscal analyst that:

(i) the values on the requested return, including estimated payments, are necessary to making proper estimates of state revenue and are of sufficient magnitude to materially affect the estimates;

(ii) the identity of the taxpayer is necessary to evaluate the effect of the return or payments on state revenue; and

(iii) the use of the information being requested constitutes a compelling state interest that justifies infringement of individual privacy interests guaranteed under Article II, section 10, of the Montana Constitution.

(c) The data is subject to the same restrictions on disclosure as are individual income tax returns and corporation license tax returns.

Renumber: subsequent sections

5. Page 2, line 27.

Following: "5-12-303,"

Insert: "17-7-111,"

6. Page 4, line 11.

Following: "(8)"

Strike: "The"

Insert: "On written request to the director or a designee of the director, the"

7. Page 4, line 27.

Following: "5-12-303"

Insert: ", 17-7-111,"

8. Page 6, line 10.

Following: "(4)"

Strike: "The"

Insert: "On written request to the director or a designee of the director, the"

9. Page 6, line 16.

Following: "planning"

Insert: ", as provided in section 17-7-111 or [section 1]"

10. Page 9, line 13.

Following: "may"

Strike: "not"

Insert: "not"
Strike: "~~copies of individual income tax~~"
Insert: "copies of:"
Strike: "~~records protected under~~"
Insert: "(a) Montana individual income tax returns, reports,
or records protected under"

11. Page 9 following line 13.

Strike: "information as provided in"

Following: "15-30-303"

Insert: "; or

(b) the Montana tax returns, reports, or records of nonpublicly traded entities unless the income, expense, or credits of the entity is reported in the federal or Montana return or report of a publicly-traded entity.

(7) (a) The department of revenue shall make Montana individual income and non-publicly traded tax data available by removing federal taxpayer return information, and, subject to subsection (7)(b), by removing names, addresses, occupations, social security numbers, and taxpayer identification numbers and substituting in their place a state accounting record identifier number. Except for the purposes of complying with federal law, the department may not alter the data in any other way.

(b) The department shall provide the name and address of a taxpayer on receipt of a certification by the budget director that:

(i) the values on the requested return, including estimated payments, are necessary to making proper estimates of state revenue and are of sufficient magnitude to materially affect the estimates;

(ii) the identity of the taxpayer is necessary to evaluate the effect of the return or payments on state revenue; and

(iii) the use of the information being requested constitutes a compelling state interest that justifies infringement of individual privacy interests guaranteed under Article II, section 10, of the Montana Constitution.

12. Page 9, line 17.

Following: "income"

Insert: "and corporation license"

- END -